In the Claims:

Please cancel claims 7-12, without prejudice.

1. (Original) A magnetic thin film,

comprising:

a base layer being made of FeCo/NiFe; and

a plated layer being formed on said base layer, said plated layer being made of FeCo.

2. (Original) The magnetic thin film according to claim 1,

wherein a crystal structure of said plated layer has X-ray diffraction peaks of bcc (110), bcc (200) and bcc (220), and

ratio of diffracted intensity of bcc (110) and bcc (200) is $I110/I200<0.8$.

3. (Original) The magnetic thin film according to claim 1,

wherein a composition of said plated layer is indicated as $Fe_xCo_{1-x}(50 \leq x \leq 80$ wt%),

saturation magnetic flux density (Bs) is $Bs \geq 2.25T$, and

a coercive force (Hc) in a direction of a hard axis is $Hc \leq 600$ A/m.

4. (Original) The magnetic thin film according to claim 1,

wherein a composition of said plated layer is indicated as Fe_xCo_{1-x}($65 \leq x \leq 75$ wt%),

saturation magnetic flux density is $Bs \geq 2.3T$, and

a coercive force in a direction of a hard axis is $Hc \leq 400$ A/m.

5. (Original) The magnetic thin film according to claim 1,

wherein content of Ni in the NiFe part of said base layer is $45 \leq Ni \leq 85$ wt%, and

the NiFe part has a fcc structure.

6. (Original) The magnetic thin film according to claim 1,

wherein total thickness of said base layer is 100 nm or more, and

thickness of the NiFe part of said base layer is 10 nm or more.

7-12. (Canceled)

13. (Original) A magnetic head of a magnetic disk drive unit,

comprising:

an upper magnetic pole;

a lower magnetic pole;

a write-gap being formed between said upper magnetic pole and said lower magnetic pole; and

magnetic films being provided to parts of said upper magnetic pole and said lower magnetic pole, which are located at peripheries of said write-gap,

wherein each of said magnetic films comprises:

a base layer being made of FeCo/NiFe; and

a plated layer being formed on said base layer, said plated layer being made of FeCo.

14. (Original) A magnetic thin film, comprising:

a plated layer being made of FeCoRu,

wherein composition of FeCoRu is indicated as $Fe_xCo_yRu_z(x+y+z=100at\%)$,

composition ratio of Fe is $50 \leq x \leq 80at\%$,

composition ratio of Co is $20 \leq y \leq 50at\%$, and

composition ratio of Ru is $0.2 \leq z \leq 1at\%$.

15. (Original) The magnetic thin film according to claim 14,

wherein saturation magnetic flux density of said plated layer is $Bs \geq 1.9T$, and

a coercive force in a direction of a hard axis is $Hc \leq 160$ A/m.

16. (Original) A magnetic head of a magnetic disk drive unit, comprising:

magnetic poles,

wherein a core member of at least one of said magnetic poles includes the thin magnetic film of claim 14.

17. (Original) A magnetic head of a magnetic disk drive unit, comprising:

magnetic poles,

wherein a core member of at least one of said magnetic poles includes the thin magnetic film of claim 15.

Respectfully submitted,

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